

LOWENSTEIN SANDLER PC

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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re: Innua Canada Ltd., Debtor in Foreign Proceeding.	Chapter 15 Case No. 09-_____(____) (Joint Administration Requested)
In re: The Normandy Group S.A., Debtor in Foreign Proceeding.	Chapter 15 Case No. 09-_____(____) (Joint Administration Requested)

**DECLARATION OF MITCHELL VININSKY IN SUPPORT OF VERIFIED PETITIONS
FOR RECOGNITION OF FOREIGN PROCEEDING AND RELATED RELIEF**

MITCHELL VININSKY, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am a principal and vice president of RSM Richter Inc. and have personal knowledge of the matters set forth herein (except if stated otherwise).

2. RSM Richter Inc. (the "Receiver") is the court-appointed receiver and duly authorized foreign representative of Innua Canada Ltd. ("Innua Canada") and The Normandy Group S.A. ("Normandy") and together with Innua Canada, the "Foreign Debtors") in a Canadian receivership proceeding (the "Canadian Proceeding") pending before the Ontario

Superior Court of Justice (Commercial List), Case No. 09-CL-8069 (the "Ontario Court").

3. David Harris and Gail Harris, the principals of the Foreign Debtors, were notified of Fortis Bank (Nederland) N.V.'s intent to commence the Canadian Proceeding by letter dated March 11, 2009. A copy of the letter is annexed hereto as Exhibit A.

4. RSM Richter Inc. was appointed as the Receiver in the Canadian Proceeding pursuant to an Order (the "Receivership Order") entered by the Ontario Court on March 13, 2009. A certified copy of the Receivership Order is annexed hereto as Exhibit B.

5. In addition to the facts set forth herein, which the Receiver has obtained since its appointment on March 13, 2009, the Receiver relies on the facts set forth in the Affidavit of Rachelle Smeets sworn to on March 11, 2009 and submitted to the Ontario Court on March 11, 2009, along with multiple exhibits annexed thereto (the "Smeets Affidavit"). A true copy of the Smeets Affidavit is annexed hereto as Exhibit C.

6. Upon entry of the Receivership Order, I personally went to the Foreign Debtors' offices in Burlington, Ontario to begin a review of the current state of affairs of the Foreign Debtors, including their books and records, and note the following:

- (i) the employees were apparently terminated as of March 12, 2009;
- (ii) the name "Normandy" along with the name of "Innua Canada" was on the front door of the Foreign Debtors' offices;
- (iii) we located Innua Canada's trial balance, aging of accounts receivable (indicating a balance of \$2.4 million) and aging of accounts payable (balance of \$9.445 million, of which Normandy represents \$8.914 million) as of March 12, 2009;
- (iv) we located accounting records, including what appears to be support for accounts receivable;
- (v) we located banking files, including banking statements; and

(vi) we located very few employee or payroll files.

7. There was no computer server (cables evidence the existence of one being previously present) and only two computer desktops. The information on those computers was dated and they do not appear to have recently been in use. The office was clearly cleaned out -- there were numerous empty file folders, empty desks and empty cabinets.

8. Our initial investigation also revealed that the principals of the Foreign Debtors made a \$30,000 wire payment to themselves on March 12, 2009. A copy of the wire transfer record is annexed hereto as Exhibit D.

9. Additionally, our initial investigation revealed that CDN\$45,000 in severance payments were made to Innua Canada's terminated employees on or about March 13, 2009. A copy of a spreadsheet evidencing the payments is annexed hereto as Exhibit E.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Dated this 16th day of March 2009 at Ontario, Canada

/s/ Mitchell Vininsky
Mitchell Vininsky